



Using the Authoritative Literature Databases

The Uniform CPA Examination

- To answer the Research question of the simulations for the AUD, FAR and REG examination sections candidates are required to perform an authoritative literature (AL) search. Although candidates can use the authoritative literature as a resource for other questions within a simulation, text can be selected and used as a response only for the Research questions. (Refer to detailed Transfer-to-Answer instructions immediately below.)
- Note that while navigating from page to page in the AL some pages can take some time to load and you may be aware of a slight delay in the workstation response while it is processing.
- Although the length of a delay can vary depending on the page size and the processing capability and memory capacity of the workstation, it typically would be less than 30 seconds. While the workstation is processing an hourglass may display on-screen to indicate the machine is busy.
- Should you encounter a delay while a detail page is loading you must wait for the processing to complete. You should not navigate away from the loading page or make any random mouse clicks. Such actions will be buffered and executed after the page loads and could add further delays.
- This situation will occur anytime the detail page is reloaded or re-accessed. That is, if a detail page is in view in the secondary screen (a horizontal or vertical pane in split screen mode) when you 'Un-split' the screens, the page will re-load the next time you 'Split' the screen view. It is recommended that you close the AL page before you Un-split a screen view.
- Familiarity and preparation before the examination is critical. Candidates should make use of the practice test and tutorial at www.cpa-exam.org to understand the various tools and their unique functionality within the examination.
- Candidates are also encouraged to make use of a free 6-month subscription to the authoritative literature used in the AUD and FAR sections of the examination to become well acquainted with the content of the databases. Additional information about this subscription can be found at www.cpa-exam.org.

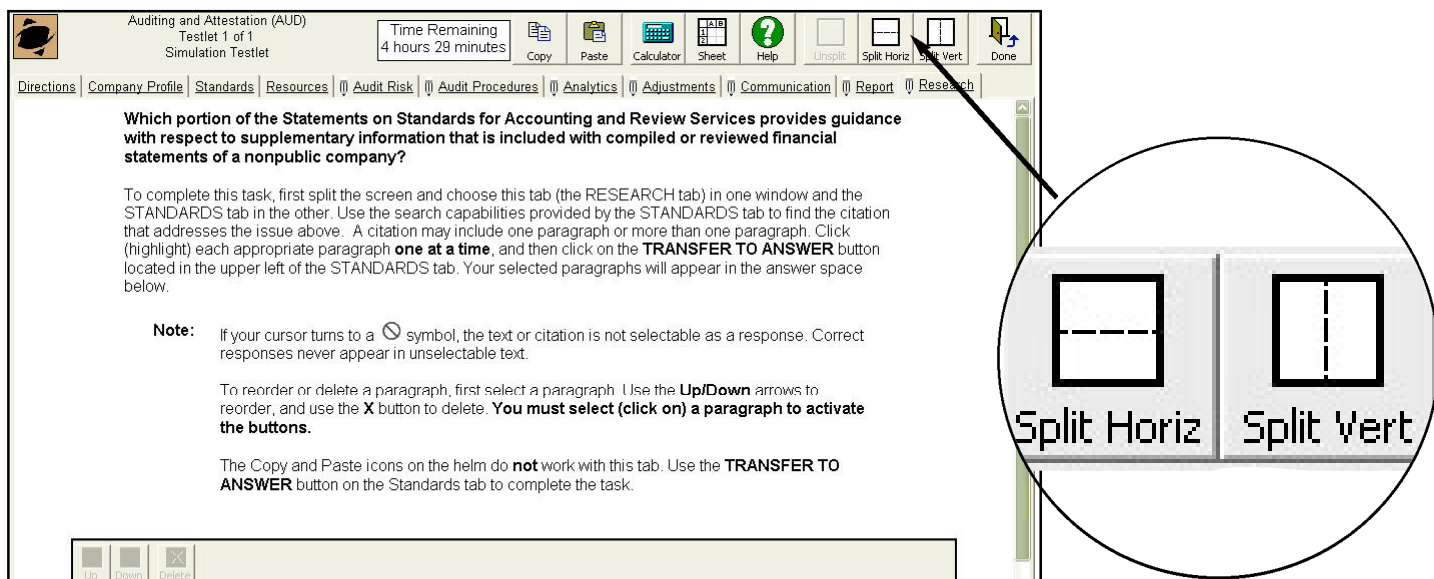
NOTE: Aside from delays associated with authoritative literature, screens should typically refresh with no perceivable delay throughout the examination. Should you experience uncommon or frequent delays during your examination contact the test center administrator immediately for assistance.



Transfer to Answer

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Diagram 1



In order to complete the Simulation Research tasks, you **must**:



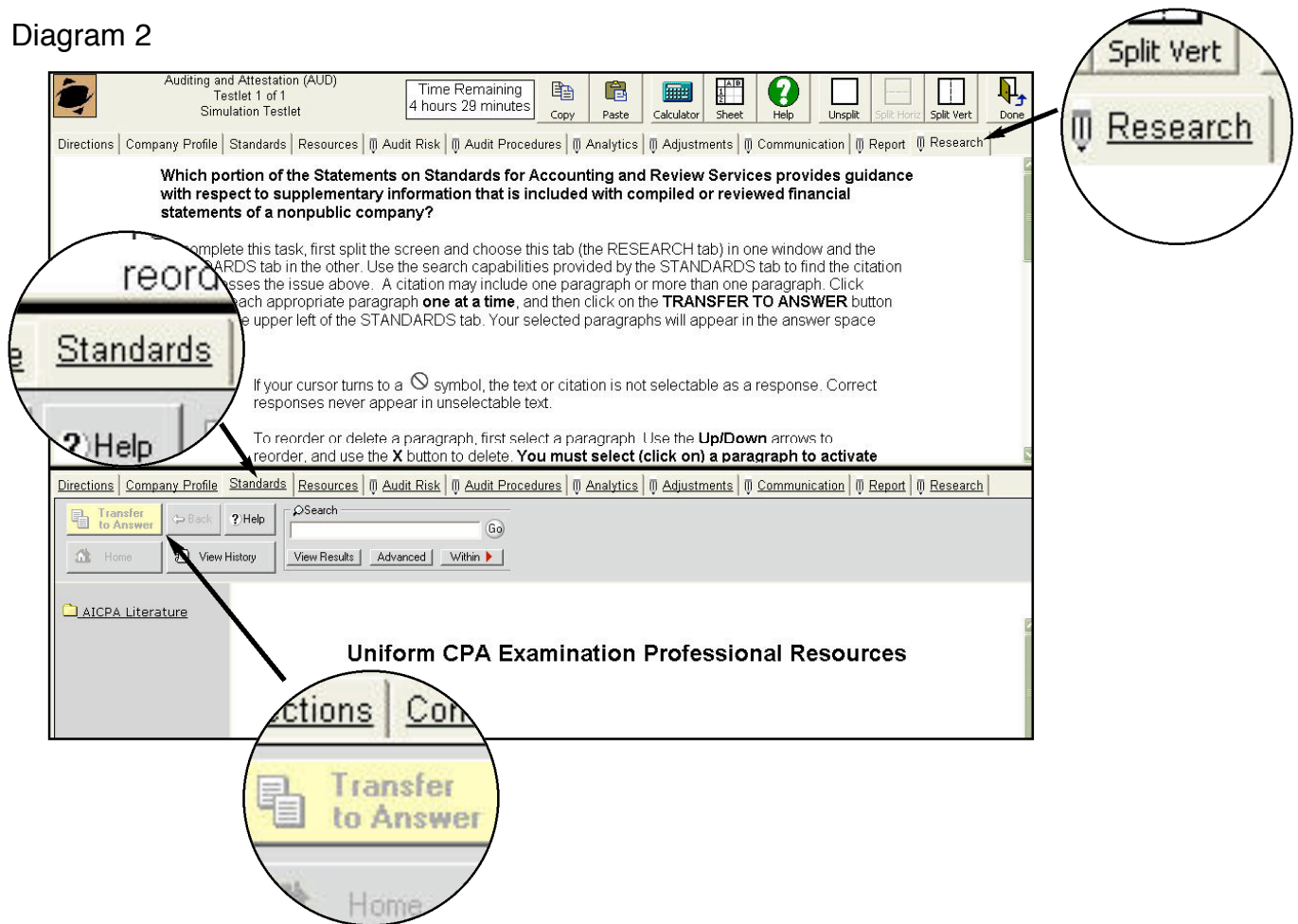
- **Split** the screen using the **Split Horiz** or **Split Vert** buttons in the Navigation Toolbar. (see diagram 1)
- **Choose** the **Research** tab in one pane and either **Standards** (in AUD or FAR) or **Code** (in REG) in the other pane (see diagram 2). For Audit and FAR, the Authoritative Literature tab is labeled **Standards**, and for Regulation it is labeled **Code**.
- **Find** the text you wish to select. **Place** the cursor over the text. If the cursor appears as , you may click to select the text. If the cursor appears as , the text is not selectable. Note that in some cases, Authoritative Literature pages can take some time to load. Text can be selected only when pages are fully loaded.
- **Transfer** selected text using the **Transfer to Answer** button (see diagram 2)

Diagram 2



You cannot select text from the authoritative literature or transfer it to the answer unless the screen is split and the **proper tabs** are in view.

Be sure to review the tutorial and sample tests available on the Uniform CPA Examination website:

www.cpa-exam.org